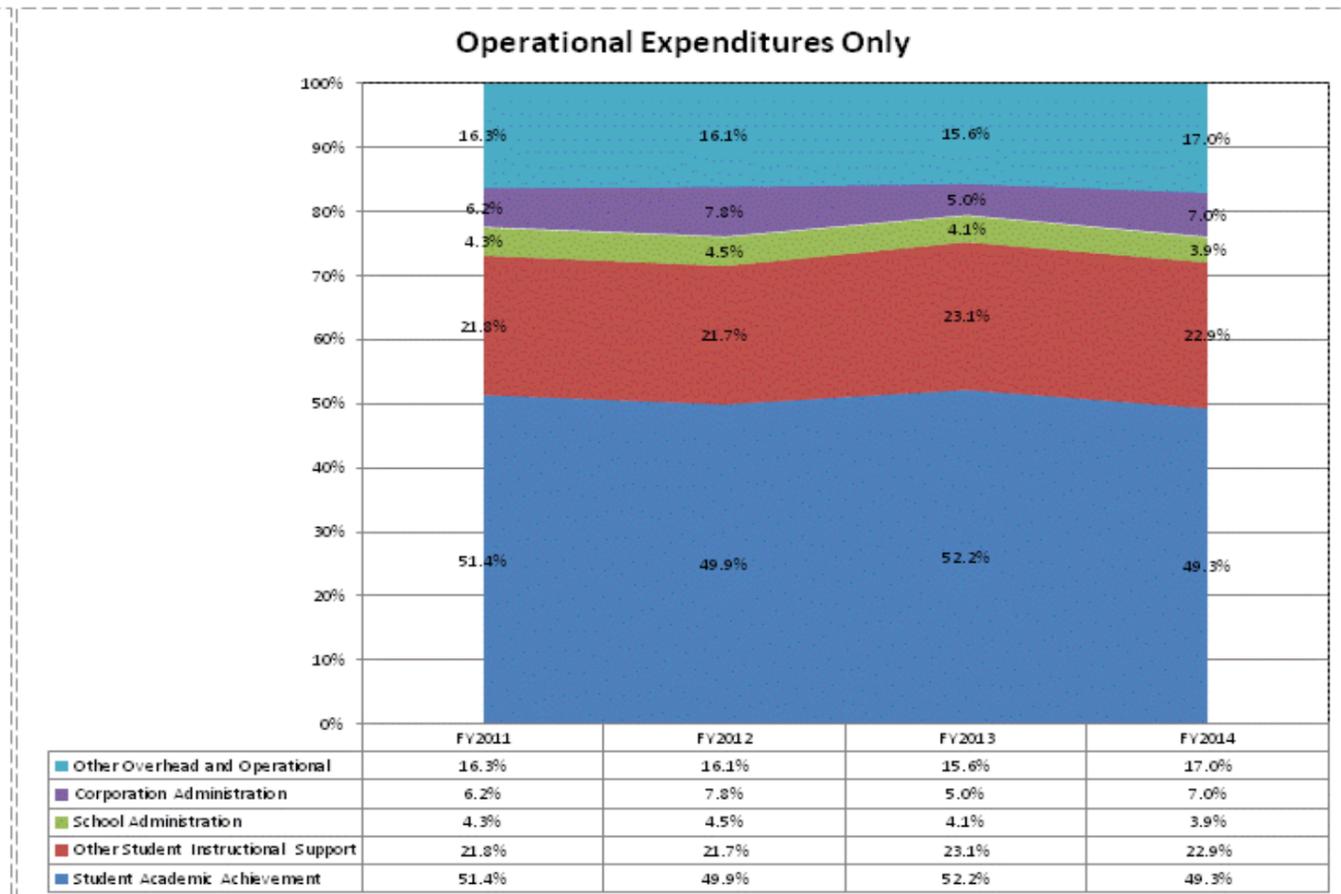
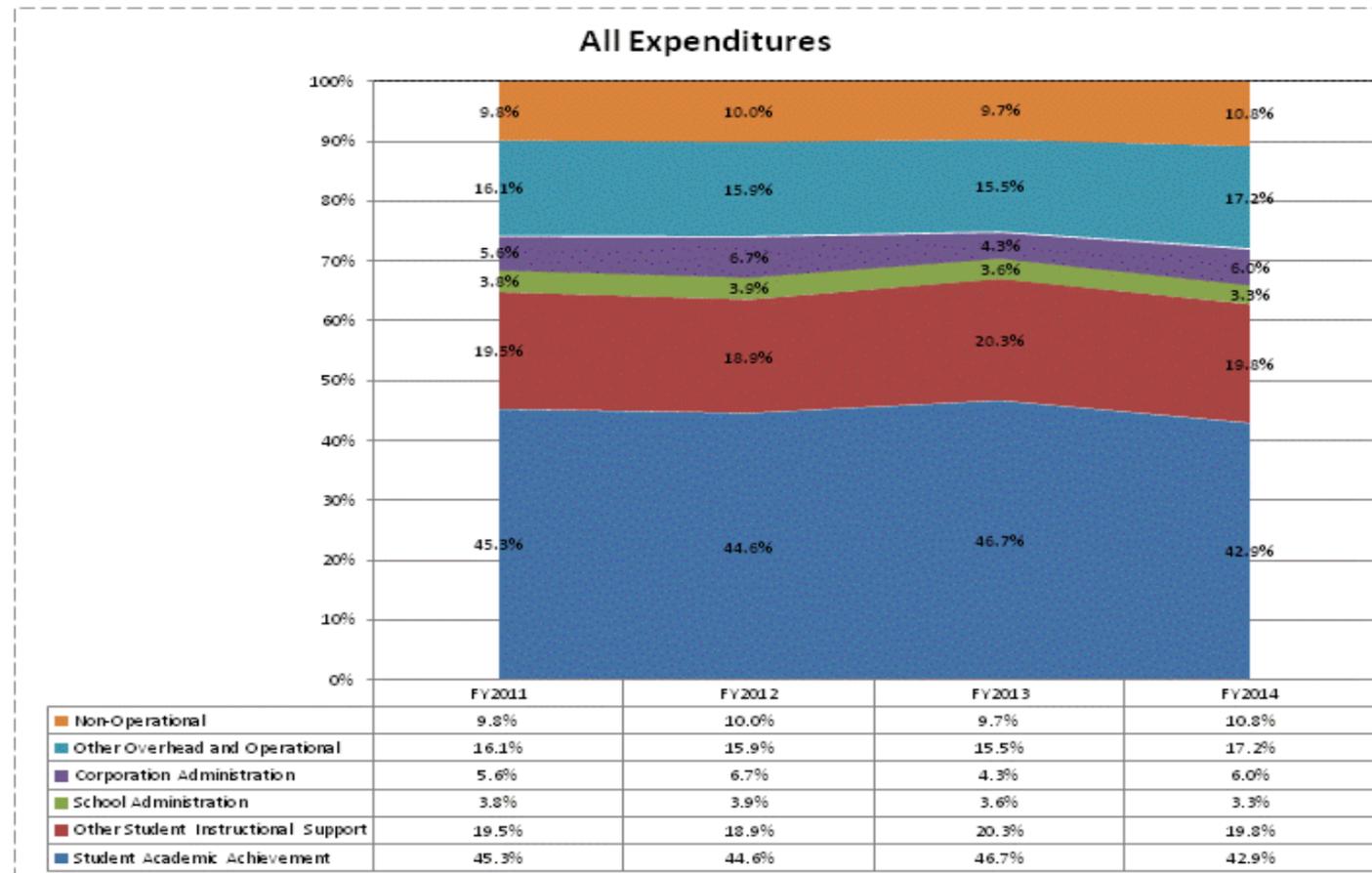


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
West Central School Corp (6630)**

West Central School Corp (6630)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,762,472	49.9%	\$6,024,640	49.2%	\$6,096,420	46.7%	\$5,705,860	42.9%
Student Instructional Support	\$2,731,480	23.7%	\$3,012,840	24.6%	\$3,110,639	23.8%	\$3,069,536	23.1%
Overhead and Operational Nonoperational	\$1,970,582	17.1%	\$2,183,126	17.8%	\$2,588,674	19.8%	\$3,080,770	23.2%
Nonoperational	\$1,075,822	9.3%	\$1,035,247	8.4%	\$1,260,111	9.7%	\$1,431,190	10.8%
Grand Total	\$11,540,356		\$12,255,854		\$13,055,844		\$13,287,357	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	73.6%	73.7%	70.5%	66.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
West Central School Corp (6630)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$9,198	\$277,780	\$204,135	\$256,563	> 500%	-8%	26%
11100 Regular Programs; Elementary	\$1,271,676	\$1,412,115	\$1,260,582	\$1,141,093	-10%	-19%	-9%
11200 Regular Programs; Middle/Junior High	\$520,516	\$596,870	\$581,238	\$616,929	19%	3%	6%
11300 Regular Programs; High School	\$900,607	\$1,247,200	\$1,145,991	\$1,089,965	21%	-13%	-5%
11350 Regular Programs; High School; Academic Honors Diploma	\$15,557	\$19,920	\$22,058	\$4,307	-72%	-78%	-80%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$309	\$0	N/A	N/A	-100%
11420 Vocational Education; Agriculture B	\$40,619	\$43,840	\$45,840	\$45,894	13%	5%	0%
11440 Vocational Education; Health Occupations	\$0	\$0	\$36,390	\$29,445	N/A	N/A	-19%
11450 Vocational Education; Consumer and Homemaking	\$44,061	\$43,688	\$54,260	\$56,098	27%	28%	3%
11470 Vocational Education; Business Education	\$51,202	\$60,949	\$63,820	\$63,776	25%	5%	0%
11590 Other Vocational Education Programs	\$9,867	\$2,396	\$343	\$61	-99%	-97%	-82%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$225	\$0	N/A	N/A	-100%
11910 Other Regular Programs; Competency Testing	\$0	\$600	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$12,149	\$25,448	\$26,010	\$27,800	129%	9%	7%
12210 Mental Disabilities; Mild Mental Disabilities	\$393,614	\$591,268	\$616,325	\$764,509	94%	29%	24%
12230 Mental Disabilities; Severe Mental Disabilities	\$82,268	\$19,962	\$117,392	\$111,646	36%	459%	-5%
12310 Physical Impairment; Orthopedic Impairment	\$43,499	\$64,720	\$73,818	\$76,415	76%	18%	4%
12330 Physical Impairment; Visual Impairment	\$36,738	\$56,820	\$59,334	\$57,513	57%	1%	-3%
12340 Physical Impairment; Hearing Impairment	\$51,985	\$73,072	\$77,275	\$74,452	43%	2%	-4%
12350 Physical Impairment; Homebound	\$1,571	\$4,594	\$1,617	\$1,876	19%	-59%	16%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$462,667	\$309,258	\$313,832	\$376,770	-19%	22%	20%
12510 Culturally Different; Communication Disorders	\$50,176	\$59,715	\$54,359	\$57,309	14%	-4%	5%
12520 Culturally Different; Compensatory	\$1,500	\$3,076	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$209,845	\$565,943	\$318,965	\$285,689	36%	-50%	-10%
12900 Other Special Programs	\$10,307	\$35,230	\$377,263	\$12,827	24%	-64%	-97%
14100 Summer School Programs; Elementary	\$117,642	\$108,628	\$119,949	\$141,117	20%	30%	18%
14300 Summer School Programs; High School	\$8,674	\$9,620	\$7,526	\$8,184	-6%	-15%	9%
15100 Enrichment Programs; Non-Credit	\$7,293	\$0	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$1,466	\$280	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$2,037	\$9,821	\$7,269	\$2,420	19%	-75%	-67%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$26,337	\$33,785	\$14,221	\$18,772	-29%	-44%	32%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$40,913	\$31,444	\$109,575	\$91,265	123%	190%	-17%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$12,500	\$12,500	\$16,486	\$16,000	28%	28%	-3%
17900 Payments to Other Governmental Units Within State; Other	\$20,000	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$6,411	\$259	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$40,649	\$44,846	\$63,559	\$59,221	46%	32%	-7%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$20,113	\$22,038	\$488	\$694	-97%	-97%	42%
22220 Library/Media Services; School Library	\$89,561	\$109,439	\$123,541	\$126,418	41%	16%	2%
22230 Library/Media Services; Audiovisual	\$2,912	\$3,505	\$2,014	\$1,161	-60%	-67%	-42%
22240 Library/Media Services; Educational Television	\$4,813	\$3,523	\$2,705	\$2,674	-44%	-24%	-1%
22250 Library/Media Services; Computer Assisted Instruction Services	\$19,782	\$14,131	\$6,463	\$6,131	-69%	-57%	-5%
22290 Library/Media Services; Other Educational Media Services	\$30,355	\$6,413	\$5,740	\$5,740	-81%	-10%	0%
22360 Instruction, Related Technology; Network Support	\$5,459	\$6,653	\$37,301	\$30,082	451%	352%	-19%
22900 Other Support Service, Instructional Staff	\$0	\$27,100	\$28,988	\$28,988	N/A	7%	0%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$96,709	\$66,189	\$99,215	\$16,053	-83%	-76%	-84%
26497 2007 Account Code - Teachers Retirement Fund	\$300,978	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,074,226	\$6,024,640	\$6,096,420	\$5,705,860	12%	-5%	-6%
Student Instructional Support							
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,084	\$0	\$0	\$0	-100%	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
West Central School Corp (6630)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21220 Guidance Services; Counseling Services	\$125,481	\$157,221	\$194,446	\$197,795	58%	26%	2%
21230 Guidance Services; Appraisal Services	\$2,192	\$455	\$0	\$0	-100%	-100%	N/A
21310 Health Services; Service Area Direction	\$5,610	\$82,535	\$106,958	\$101,805	> 500%	23%	-5%
21320 Health Services; Medical Services	\$9,935	\$2,979	\$2,854	\$14,822	49%	398%	419%
21340 Health Services; Nurse Services	\$25,237	\$35,264	\$36,745	\$38,065	51%	8%	4%
21390 Health Services; Other Health Services	\$364,513	\$465,094	\$545,838	\$559,099	53%	20%	2%
21430 Psychological Counseling	\$351,818	\$588,198	\$549,685	\$560,370	59%	-5%	2%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$236,047	\$204,458	\$256,657	\$299,928	27%	47%	17%
21810 Special Education Administration; Service Area Direction	\$385,389	\$361,341	\$272,991	\$248,398	-36%	-31%	-9%
21890 Special Education Administration; Other Special Education Administration	\$527,091	\$625,809	\$679,406	\$604,699	15%	-3%	-11%
21990 Other Support Services, Students; Other Student Services	\$0	\$754	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$345,532	\$488,518	\$464,726	\$443,833	28%	-9%	-4%
24900 Other Support Services, School Administration	\$190	\$212	\$331	\$721	280%	239%	118%
Student Instructional Support Total	\$2,380,120	\$3,012,840	\$3,110,639	\$3,069,536	29%	2%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$2,075	\$16,540	\$18,648	\$12,525	> 500%	-24%	-33%
23120 Board of Education; Service Area Assistants	\$14,000	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$4,943	\$4,161	\$4,356	\$15,927	222%	283%	266%
23160 Board of Education; Promotion Expenses	\$3,004	\$1,792	\$2,311	\$1,949	-35%	9%	-16%
23210 Executive Administration; Office of The Superintendent	\$145,199	\$187,532	\$200,864	\$200,271	38%	7%	0%
23220 Executive Administration; Community Relations	\$2,050	\$1,292	\$0	\$0	-100%	-100%	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$129	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$19,163	\$13,369	\$7,860	\$9,429	-51%	-29%	20%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$2,832	\$0	N/A	N/A	-100%
25150 Fiscal Services; Payroll Services	\$11,367	\$15,754	\$16,820	\$20,090	77%	28%	19%
25160 Fiscal Services; Financial Accounting	\$32,686	\$44,261	\$51,618	\$53,007	62%	20%	3%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$5	\$4,447	\$65,087	\$65,203	> 500%	> 500%	0%
25199 Other Fiscal Services; Other	\$1,576	\$3,557	\$12,726	\$198,885	> 500%	> 500%	> 500%
25400 Planning, Research, Development and Evaluation	\$866	\$35	\$0	\$0	-100%	-100%	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$195	\$0	\$0	N/A	-100%	N/A
25750 Personnel Services; Health Services	\$3,825	\$7,603	\$1,460	\$1,760	-54%	-77%	21%
25790 Personnel Services; Other Professional Services	\$0	\$53,789	\$179,007	\$215,633	N/A	301%	20%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$6,671	\$0	\$0	N/A	-100%	N/A
25920 Ditch Assessments	\$139	\$675	\$180	\$0	-100%	-100%	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$729,815	\$864,565	\$741,693	\$699,474	-4%	-19%	-6%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,794	\$6,727	\$26,073	\$12,098	-12%	80%	-54%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$27,427	\$44,531	\$133,933	\$209,130	> 500%	370%	56%
26499 2007 Account Code - Other	\$10,000	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$69,590	\$69,171	\$94,166	\$96,461	39%	39%	2%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,352	\$1,508	\$1,888	\$1,622	20%	8%	-14%
27010 Student Transportation; Service Area Direction	\$6,000	\$5,512	\$5,701	\$7,049	17%	28%	24%
27100 Student Transportation; Vehicle Operation	\$227,234	\$262,774	\$266,762	\$278,902	23%	6%	5%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$115,105	\$113,350	\$163,858	\$142,915	24%	26%	-13%
27400 Student Transportation; Purchase of School Buses	\$60,392	\$74,623	\$149,552	\$151,108	150%	102%	1%
27500 Student Transportation; Insurance on Buses	\$18,726	\$14,327	\$17,622	\$14,981	-20%	5%	-15%
27700 Student Transportation; Contracted Transportation Services	\$1,744	\$0	\$639	\$5,050	190%	N/A	> 500%
27900 Student Transportation; Other Student Transportation Services	\$0	\$13,230	\$44	\$1,507	N/A	-89%	> 500%
27910 Student Transportation; Bus Driver Training	\$0	\$1,186	\$386	\$522	N/A	-56%	35%
31200 Food Services Operations; Food Preparation and Dispensing	\$125,023	\$111,972	\$137,573	\$150,549	20%	34%	9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
West Central School Corp (6630)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31400 Food Services Operations; Food Purchases	\$213,485	\$225,142	\$275,021	\$309,255	45%	37%	12%
31900 Other Food Services	\$11,964	\$12,840	\$9,993	\$205,467	> 500%	> 500%	> 500%
Overhead and Operational Total	\$1,872,678	\$2,183,126	\$2,588,674	\$3,080,770	65%	41%	19%
Nonoperational							
33200 Community Recreation	\$390	\$429	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$91,229	\$106,795	\$106,500	\$109,812	20%	3%	3%
33990 Other Community Services; Other	\$2,481	\$12,620	\$3,901	\$2,567	3%	-80%	-34%
43000 Facilities Acquisition and Construction; Professional Services	\$16,761	\$21,735	\$466	\$0	-100%	-100%	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$181,901	\$42,949	\$146,631	\$115,290	-37%	168%	-21%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$8,152	\$4,099	\$3,953	\$2,400	-71%	-41%	-39%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$26,540	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$131,523	\$86,843	\$151,174	\$346,135	163%	299%	129%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$76,355	\$102,296	\$105,625	N/A	38%	3%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$12,562	\$0	\$0	N/A	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$63,461	\$35,190	\$31,861	N/A	-50%	-9%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$599,000	\$395,000	\$455,000	\$460,000	-23%	16%	1%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$212,000	\$145,000	\$137,000	N/A	-35%	-6%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$20,000	\$30,000	N/A	N/A	50%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$90,000	\$90,000	N/A	N/A	0%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$400	\$0	\$500	N/A	25%	N/A
Nonoperational Total	\$1,057,977	\$1,035,247	\$1,260,111	\$1,431,190	35%	38%	14%
Prorated By Fund							
26491 2007 Account Code - PERF	\$63,766	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$455,788	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$19,689	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$609,663	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$6,450	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,155,356	\$0	\$0	\$0	N/A	N/A	N/A